

**SYLLABUS – B.COM V SEM. 2014-15
(COMPULSORY SUBJECTS)**

Income Tax Law And Practice	
Unit-I	General introduction of Indian income tax act, 1961. Basic concepts: income, agriculture income, casual income previous year, assessment year, gross total income, total income, person assessee, residential status and tax liability, exempted income.
Unit-II	Income from salary, income from house property.
Unit-III	Income from business and profession, capital gains, income from other sources.
Unit-IV	Set off and carry forward of losses, deductions from gross total income, clubbing of income, computation of total income and tax liability of an individual.
Unit-V	Assessment procedure, tax deducted at source. Advance payment of tax. Income tax authorities. Appeal, revision and penalties.

Management Accounting	
Unit-I	Management accounting: meaning, nature, scope and functions of management accounting, role of management accounting in decision making, management accounting vs. financial accounting and cost accounting. Tools and techniques of management accounting.
Unit-II	Financial statement: meaning, limitations of financial statements, objectives and methods of financial statements analysis, ratio analysis, classification of ratios – profitability ratios, turnover ratios and financial ratios, advantages of ratio analysis, limitations of accounting ratios.
Unit-III	Fund flow statement, cash flow statement (As per Indian accounting standard-3)
Unit-IV	Absorption and marginal costing: marginal and different costing as a tool for decision making-make or buy, change of product mix, pricing, break even analysis exploring new markets, shutdown decisions.
Unit-V	Budgetary control: meaning of budget and budgetary control: objectives, merits and limitations, types of budget: cash budget and flexible budget. Concept of management audit, responsibility accounting. Management reports, types of reports and quality of goods report.

Hkk"kk dkS'ky ,oa lapkj lk/ku	
bdkbZ&1	Hkkjrh; laLd`fr] Hkkjrh; lekt O;oLFkk] IH;rk ,oa laLdkj] oSf`od psruk] leUo;hdj.k ¼Hkkjrh; ,oa varjkZ"V ^{ah} ; lanHkZ eas½
bdkbZ&2	/keZ] U;k;] n`kZu] uhfr] lkfgR;
bdkbZ&3	lapkj lalk/ku % IEidZ ds u, f{kfrt] lekpkj&i=] Hkkjrh; izsl ifj"kn~] jsfM;ks] nwjn`kZu
bdkbZ&4	flusek] jaxeap] laxhr] fp=] ewfrZ] LFkkiR; dyk] f`kYi dyk
bdkbZ&5	dEl;wVj] nwjHkk"kk% foKku dh lkSxkr] ea= ¼dguh½ % izsepan] ekr`Hkwfe ¼dfork½ % eSfFkyh`kj.k xqlr] lkfgR;dkj dk nkf;Ro% MkW- izse Hkkjrh

BASIC COMPUTER INFORMATION TECHNOLOGY - I	
Unit-I	INTRODUCTION TO COMPUTER ORGANIZATION-I : History of development of computer system concepts. Characteristics, capability and limitations. Generation of computer. Types of PC's desktop. Laptop. Notebook. Workstation & their Characteristics.
Unit-II	INTRODUCTION TO COMPUTER ORGANIZATION-II : Basic components of a computer system control Unit, ALU, Input/output function and characteristics, memory RAM, ROM, EPROM, PROM.
Unit-III	INPUT & OUTPUT DEVICES : Input Devices -Keyboard, Mouse, Trackball, Joystick, Digitizing tablet, Scanners, Digital Camera, MICR, OCR, OMR, Bar-Code Reader, Voice Recognition, Light Pen, Touch Screen. Output Devices -Monitors Characteristics and types of monitor, Video standard VGA, SVGA, XGA, LCD Screen etc. printer, Daisy wheel, Dot Matrix, Inkjet, Line Printer. Plotter, Sound Card and Speakers.
Unit-IV	STORAGE DEVICES: Storage fundamental primary Vs. secondary, various storage devices magnetic tape, data drives, hard drives, floppy disks, CD, VCD, CD-R, CD-RW, Zip Drive, DVD, DVD-RW.
Unit-V	INTRODUCTION TO OPERATING SYSTEM: Introduction to operating systems, its functioning and types, basic commands of dos & windows operating system. DOS – Introduction, History and Versions of DOS. DOS Basics – Physical structure of disk, drive name, FAT, file & directory structure and naming rules, booting process, DOS system files. DOS commands – Internal DIR, MD, CD, RD, COPY, DEL, REN, VOL, DATE, TIME, CLS, PATH, TYPE etc. External CHKDSK, SCOPE, PRINT, DISKCOPY, DOSKEY, TREE, MOVE, LABEL, APPEND, FORMAT, SORT, FDISK, BACKUP, MODE, ATTRIB, HELP, SYS etc.

PRACTICAL / CCE	
DOS:	<ul style="list-style-type: none"> DOS commands: Internal & External Commands. Special batch file: Autoexec, Bar Hard Disk setup.
WINDOWS 98:	<ul style="list-style-type: none"> Desktop setting: New folder, rename bin operation, briefcase, function control panel utility. Display properties: Screen saver, background settings.
MS WORD:	<ul style="list-style-type: none"> Creating file: Save, save as, HTML, Save as text, template, RTF format. Page setup utility: Margin settings, paper size setting, paper source, layout. Editing: Cut, paste special, undo, redo, find, replace, goto etc. View file: page layout, normal outline, master document, ruler header, footer, footnote, full screen. Insert: Break, page number, symbol, date & time, auto text, caption file, object, hyperlink, picture etc. Format: Font, paragraph, bullets & numbering, border & shading, change case, columns. Table: Draw label, insert table, cell handling, table auto format, sort formula.

SYLLABUS – B.COM PLAIN V SEM. 2014-15

PUBLIC FINANCE	
Unit-I	Public finance: Meaning, nature, scope and importance, difference between private and public finance. Principle of maximum social advantage. Role of state in public finance.
Unit-II	Sources of revenue: taxes, loans, grants and aid – meaning and types, canons of taxation, problem of justice in taxes, incidence of taxation, taxable capacity. Impact of taxation & tax evasion characteristics of Indian tax system, defects & steps of reform.
Unit-III	Principle of public expenditure, principle of public debt and its methods of redemption. Effects of public expenditure on production and distribution public debt in India.
Unit-IV	Public finance in India: sources of revenue of central and state govt. concept and types of budget, Fiscal Deficit, Deficit financing and deficit budget, financial relation between central and state.
Unit-V	Constitution and function of finance commission, recommendation of latest finance commission, latest budget of central and MP govt. financial relations between central & state govt., main head of revenue & expenditure of central & state govt.

OR

Principle of Marketing	
Unit-I	Marketing: Introduction, Nature and Scope of marketing, importance of marketing, marketing concept: Traditional and modern, selling vs. marketing, marketing mix, marketing environment.
Unit-II	Consumer behavior and marketing segmentation: Nature, scope and significance of consumer behavior, Market segmentation concept and importance. Bases for market segmentation.
Unit-III	Product: Concept of product, consumer and industrial goods; product planning and development, packaging role and functions, brand name and trade mark; after sales service; product life cycle concept.
Unit-IV	Price: Importance of price in the marketing mix, factors affecting price of a product/service, Discounts and rebates. Distribution channels and physical distribution: Distribution channels-concept and role; types of distribution channel; factors affecting choice of a distribution channel; retailer and wholesaler; physical distribution of goods; transportation, warehousing.
Unit-V	Sales promotion: Methods of promotion; optimum promotion mix; advertising media-their relative merits and limitations; characteristics of an effective advertisement; personal selling; selling as a career; qualities of a successful sales person, functions of salesman.

SYLLABUS – B.COM TAXATION V SEM. 2014-15

CENTRAL AND PROVINCIAL EXCISE DUTY	
Unit-I	Introduction of Central Excise Duty, features and importance, types of excise duty, important

	definitions; goods, manufacture, manufacturer, factory, excisable goods, basic conditions, Registration, process of classification and principles.
Unit-II	Methods of valuation of excisable goods, Items to be included and excluded to Transaction value. Practical problems relating to computation of assessable value and excise duty payable.
Unit-III	MRP based valuation. CENVAT rebate. Exemption to small scale industries. Methods of goods removal from factory-physical control method. Self Removal method compounded and levy scheme.
Unit-IV	Removal of goods for export. Production records, depositing of duty. Excise duty authorities. Appeal and revision. Penalty and prosecution.
Unit-V	Introduction of MP excise duty – provisions relating to import. Export, transportation, manufacture, sales and licensing of intoxicants. Calculation of duty on intoxicants.

SYLLABUS – B.COM COMPUTER V SEM. 2014-15

<i>Internet Technology and Introduction to E-Commerce</i>	
Unit-I	Networking: Basic, elements in networking, network topology, different types of network-LAN, MAN, WAN, GAN, PAN. Networks connecting devices. Open system interconnection model(OSI)- Different layers, TCP/IP model and layers. Introduction to intranet and extranet.
Unit-II	Data Communication: Communication process for network – Data communication its techniques, different types of data transfer mode. Multiplexing-Frequency Division Multiplexing, Time Division Multiplexing, Statistical Time Division Multiplexing. Switching techniques-Circuit switching, message switching, packet switching. ISDN and its benefits.
Unit-III	Internet Concepts: History of the internet, advantages and disadvantages of internet, www, IP addressing, domain name system, introduction and working of e-mail. Introduction to Web browser and search engine: Definition features and type internet explorer, Mozilla Firefox and Netscape navigator, search engine (types, features etc.) Electronic meeting system (Audio conferencing, video conferencing, groupware).
Unit-IV	Overview of E-Commerce Technologies: Ecommerce: Definition, difference with traditional commerce applications, advantages and disadvantages of e-commerce, types of ecommerce, infrastructure requirements for e-commerce, different ecommerce website and their features.
Unit-V	EDI-(Electronic data interchange) :- Evolution, uses, benefits, working of EDI, EDI layered architecture, cost benefit analysis of EDI, EDI component file, EDI service, EDI software. Overview of e-Banking and concept of EFT. Electronic payment systems (EPS) – Overview of EPS, process of EPS, design issue of EPS, different types of EPS (including card baed and non card based/ with working, structure, pros cons), risk and different frauds in EPS. Ps:- (Lectures should be on basic concepts only i.e. definition, diagrams and working principles).

SYLLABUS – B.COM FOREIGN TRADE V SEM. 2014-15

<i>Shipping, Insurance and Documentation</i>	
Unit-I	Shipping: containerization, packing and marketing for export. Mode of transport – Types of ship and shipping, booking of shipping space.
Unit-II	Insurance: Cargo insurance: Meaning need, principals policy, contents feature, types of cover, type of losses. Procedure for filling claim.
Unit-III	Documentation: Need rationale and types of document, obtaining export and import license, processing of an export order.
Unit-IV	Excise and customs clearance of export cargo, Custom clearance of import cargo. Pre-shipment inspection and quality control.
Unit-V	Shipment of goods and port procedure. Post-shipment formalities and procedures. Claiming Duty drawback and other benefits.

SYLLABUS – B.COM MANAGEMENT V SEM. 2014-15

<i>MANAGEMENT OF THE SALES FORCE</i>	
Unit-I	Importance of the sales force and its Management, function, of sales manager, Recruitment and selection, training and direction, motivation and compensation, appraisal of performance.
Unit-II	Sales force size, organization of the sales department, geographic product wise, market base.
Unit-III	Sales planning, central market analysis, sales forecasting, methods of forecasting sales.
Unit-IV	Sales Budget: Importance, process of sales budget, uses of sales budget, sales budget, Sales Territory: Considerations in allocation of sales territory.
Unit-V	Sales quota: Objectives, principles of sales quota, administration of sales quota, uses of sales

	quota, Sales and cost analysis: Uses and Methods.
--	--